

ROCHESTER BOROUGH  
2025 BUDGET

Approved 12/16/2024

**PROPERTY TAX MILLAGE RATE - 2025 = 9 mills**

**2025  
Budget**

**REVENUES**

**301.000 · Real Estate Taxes**

**301.100 · Real Estate Tax - General Purpose** 1,412,694

**301.300 · Real Estate Tax - Delinquent** 140,000

**Total 301.000 · Real Estate Taxes** 1,552,694

**310.000 · Local Enabling Taxes**

**310.010 · Per Capita Tax - CY** 5,000

**310.030 · Per Capita Tax Delinquent** 3,000

**310.100 · Real Estate Transfer Tax** 25,000

**310.210 · EIT - CY** 300,000

**310.215 · EIT - Act 205** 300,000

**310.360 · Business Privilege/Mercantile Tax** 115,000

**310.410 · Resident Occupation Tax - CY** 4,000

**310.430 · Occupational Tax Delinquent** 2,000

**310.510 · Local Services Tax - CY** 49,000

**310.700 · Mechanical Device Tax** 21,000

**Total 310.000 · Local Enabling Taxes** 824,000

**321.000 · Business License & Permit**

**321.410 · Landlord License** 38,000

**321.420 · Landlord License Late Fee** 200

**321.800 · Comcast- Franchise Fee** 40,000

**Total 321.000 · Business License & Permit** 78,200

**322.000 · Non-Business Licenses & Permits**

**322.310 · Side Walk permit**

**322.315 · Sign Permit** 1,000

**322.400 · Lien Letter Fees** 3,000

**322.500 · Street Opening Permit** 7,000

**322.700 · Solicitation Permit**

**322.000 · MDIA/DCED Fees**

**361.340 · Zoning & Condition Hearing Fees**

**361.310 · Zone & Subdiv Fees - Other**

**362.410 · Building/Occupancy Permits** 4,000

**Total Non-Business Licenses & Permits** 15,000

**331.000 · Fines & Forfeitures**

**331.110 · Motor Vehicle Code Violation** 14,000

**331.120 · Ordinance Violations** 11,000

**331.130 · State Police Fines** 1,000

**331.140 · Parking Violations** 6,000

331.141 · Parking tickets	14,000
331.142 · Crimes code violations	15,000
331.150 · Overweight Trucks	5,000
331.160 · DUI Fines	3,000
<b>Total 331.000 · Fines &amp; Forfeitures</b>	<b>69,000</b>
<b>341.000 · Interest Earnings</b>	
341.010 · General Fund Interest	6,000
341.012 · Debt Serv Fund Interest	50
341.015 · Fire Services Fund Interest	1,500
341.030 · Highway Aid Interest	1,311
341.040 · Riverfront Maint. Activities Interest	100
341.050 · Garbage Fund Interest	611
341.060 · Payroll Fund Interest	110
341.109 · War Memorial Fund Interest	175
<b>Total 341.000 · Interest Earnings</b>	<b>9,857</b>
<b>342.000 · Rents &amp; Royalties</b>	
342.115 · Wharf Rental	5,850
342.200 · Rent of Boro rooms	2,400
342.430 · Rent of Public Works Garage	12,000
342.530 · Cell Tower Rental	11,800
<b>Total 342.000 · Rents &amp; Royalties</b>	<b>32,050</b>
<b>355.000 · State Shared Revenues</b>	
355.010 · PURTA	1,500
355.020 · Liquid Fuels from State	100,089
355.040 · Liquor License	2,000
355.050 · State Pension Aid	120,000
355.060 · COPS Grant	77,514
355.070 · Foreign Fire Ins.	15,000
355.090 · Act 13	5,500
<b>Total 355.000 · State Shared Revenues</b>	<b>321,603</b>
<b>358.000 · Local Shared Services</b>	
358.400 · Crossing Guard Reimbursement	0
358.500 · Hsg Auth Pymt in Lieu of Taxes	6,000
358.600 · Roch Swr Auth-FT worker	200,000
358.615 · Roch Swr Auth-PT workers	
358.700 · Roch Swr Auth-Manager	6,500
<b>Total 358.000 · Local Shared Services</b>	<b>212,500</b>
<b>361.800 · Reimbursed Expenses</b>	
361.800 · Reimbursed Expenses - Other	0
<b>Total 361.800 · Reimbursed Expenses</b>	<b>0</b>
<b>362.100 · Special Police Services</b>	
362.101 · East Roch. Contracted Police Ser.	101,449
362.102 · E. Roch Court/ Hearing Cost	
362.110 · Photo Copy \$	1,000

362.170 · Housing Detail	33,150
<b>Total 362.100 · Special Police Services</b>	<b>135,599</b>
363.000 · Highways & Streets	
363.511 · PennDOT Winter Agreement	17,405
<b>Total 363.000 · Highways &amp; Streets</b>	<b>17,405</b>
364.000 · Sanitation	
364.100 · Garbage - CY	320,000
364.110 · Garbage - PY	3,000
364.120 · Garbage - Fin Charge	500
<b>Total 364.000 · Sanitation</b>	<b>323,500</b>
390.000 · Misc. Services Income	
367.300 · Donations	
390.200 · Other Claims non-revenue	
390.000 · Misc. Services Income - Other	3,000
<b>Total 390.000 · Misc. Services Income</b>	<b>3,000</b>
395.000 · Refunds and Reimbursements	
391.100 · Sale of Fixed Assets	
395.100 · Refunds of prior year expenses	
395.200 · Refunds of current year expenses	0
<b>Total 395.000 · Refunds and Reimbursements</b>	<b>0</b>
399.101 · Transfer from Capital Reserves	
<b>TOTAL REVENUES - General Operating Budget</b>	<b>3,594,408</b>

**EXPENSES**

400.000 · Administration	
400.105 · Councilman Salaries	7,800
400.341 · Advertising-Ordinance & Meeting	6,000
400.343 · Printing and Binding	1,000
400.352 · Public Officials Insurance	7,400
400.353 · Treasurer Bonding	1,000
400.420 · Dues, Subscriptions, Membership	2,000
401.105 · Mayor's Salary	1,500
401.110 · Manager's Salary	78,280
401.331 · Conference Expenses	3,400
402.312 · Accounting & Auditing Service	16,700
402.400 · Payroll Processing Fees	6,800
403.105 · Tax Collector Commission	18,700
403.201 · SS/Med	1,700
403.210 · Office Supplies	4,000
403.215 · Tax Postage	2,900
403.310 · Berkheimer Commission	12,000

403.353 · Tax Collector Bonding	1,000
404.310 · Solicitor Fees	18,000
405.112 · Borough Secretary Wages	49,300
405.180 · Admin. Overtime Pay	2,500
405.190 · Life & Accident Insurance	3,200
405.196 · Health Insurance	47,700
405.199 · Dental Insurance	1,560
405.200 · Vision	310
405.201 · SS/Med	11,900
405.202 · Unemployment comp	1,140
405.203 · PMRS - Pension	5,800
405.210 · Office Supplies	2,100
405.215 · Postage	4,000
405.325 · Internet Fees	2,500
405.354 · Workers Comp Ins	1,500
407.210 · Software	6,000
407.250 · Repair & Maintenance Supplies	2,000
407.384 · Office Copiers (Adm-Pol)	6,400
<b>Total Administration</b>	<b>338,090</b>
413.115 · Code Enforcement/Landlord Inspection	20,000
413.118 · Zoning-Building Code Official	20,000
413.460 · Training	300
414.000 · Planning & Zoning	1,200
<b>Total Planning/Zoning/Code</b>	<b>41,500</b>
408.000 · Engineering	
408.310 · Engineer Fees	11,000
<b>Total Engineering</b>	<b>11,000</b>
409.000 · Buildings & Property	
409.220 · Operating Supplies	1,000
409.250 · Repair & Maintenance	6,000
409.317 · Janitor Cleaning Service	7,300
409.351 · Property Insurance	9,000
409.361 · Electricity	19,000
409.362 · Gas	20,000
409.364 · Sewer	2,500
409.366 · Water Fees	2,400
409.381 · Phone System	12,000
409.451 · Leaf Pest Control	400
409.452 · Elevator Maint. Service	3,000
409.454 · Brobeck Security Services	1,000
409.456 · Emergency Generator Services	500
409.730 · Building/Property Improvements	5,000
<b>Total Buildings &amp; Property</b>	<b>89,100</b>

456.000 · Library	
456.321 · Library Phone	1,500
456.361 · Electricity	3,800
456.362 · Gas	3,400
456.364 · Sewer	900
456.366 · Water	400
456.370 · Repair & Maintenance	3,000
456.500 · Contribution	4,000

**Total Library**

17,000

**TOTAL GENERAL GOVERNMENT**

496,690

**Police Department**

410.100 · Chief Wages	112,320
410.101 · Chief Overtime	6,480
410.108 · Chief Longevity	3,500
410.122 · Sargent Wages	72,696
410.178 · Sargent Longevity	3,000
410.181 · Sargent Overtime	8,000
410.133 · Patrolman Holiday Pay	24,339
410.123 · Patrolman Salaries	455,150
410.179 · Patrolman Longevity Pay	9,743
410.180 · Police Overtime Pay	112,641
410.182 · Court & Hearing Pay	40,000
410.124 · P.T. Patrolman Salaries	30,629
410.124.1 · P.T. Patrolman - training wages	8,160
410.126 · Police Clerk Part time	43,680
410.128 · Uniforms part-time	4,000
410.135 · Shift Differential	5,840
410.186 · Housing Detail	33,150
410.190 · Life & Accident Insurance	15,700
410.191 · Uniform Allowance	7,200
410.192 · Health Insurance	156,900
410.195 · Police Pension - Act 205 EIT Funding	300,000
410.197 · Police Pension Employer	278,001
410.199 · Dental Insurance	9,400
410.201 · SS/Med	18,676
410.202 · Unemployment comp	4,560
410.203 · Vision	1,450
410.210 · Office Supplies	1,500
410.215 · Postage	300
410.216 · Police Software	8,000
410.220 · Operating Supplies	1,500
410.231 · Vehicle Fuel	13,883
410.242 · Guns & Ammunition	5,500
410.250 · Vehicle Repair & Maintenance	6,400
410.251 · Pol Veh Tire & Batts	4,500
410.255 · Vehicle Replacement (2 year lease/purchase)	26,000
410.260 · Purchase Minor Equipment	1,000

410.261 · Speedcheck Calibrations	350
410.321 · Police Telephone	4,000
410.325 · Internet Service	2,400
410.327 · Radio Repairs & Maintenance	1,000
410.331 · Training and expenses	4,000
410.352 · Police Professional Liability	11,000
410.353 · Police Vehicle Insurance	8,000
410.354 · Workers Comp	42,524
410.451 · Knighthawk - Police Security	700
410.452 · Copier Maintenance - Police	600
419.120 · Crossing Guards Wages	3,600
419.191 · Crossing Guards Uniforms	200
419.201 · SS/Med	300
419.202 · Unemployment comp	145
419.354 · Workers Comp	200

**TOTAL POLICE DEPARTMENT**

**1,912,817**

**Fire Department**

411.163 · Relief Association Funds	15,000
411.231 · Vehicle Fuel	2,000
411.250 · Vehicle Repair & Maintenance	10,000
411.255 · Supplies	5,000
411.260 · Purchase Minor Equipment	3,500
411.330 · Call Out Service	4,000
411.352 · Fire Equipment Insurance	3,200
411.353 · Fire Vehicle Insurance	1,900
411.354 · Workers Comp	12,000
411.361 · Electricity	2,700
411.362 · Natural Gas	5,200
411.363 · Hydrant Rental	9,500
411.364 · Sewage	700
411.366 · Water	575
411.390 · Misc.	54,650
411.400 - Fire Truck Capital Fund	4,000

**TOTAL FIRE DEPARTMENT**

**133,925**

**Health & Sanitation**

427.115 · Clerk - Part-time	20,800
427.195 · Workers Comp	100
427.201 · SS/Med	1,591
427.202 · Unemployment comp	285
427.210 · Garbage Bill Printing	1,000
427.215 · Garbage Postage	1,800
427.450 · Contracted Services	233,393

**Total Garbage Collection**

**258,969**

429.101 · Roch Swr Auth-FT Workers	200,000
429.310 · Roch Swr Auth-Supervisor	6,500
<b>Total Sanitation Expenses</b>	<u>206,500</u>
<b>TOTAL HEALTH &amp; SANITATION</b>	<u><u>465,469</u></u>
<b>Public Works Department</b>	
430.112 · Employee Salaries	115,300
430.113 · Employee Overtime	7,500
430.115 · Part Time Worker	47,000
430.181 · Longevity	2,500
430.190 · Life & Accident Insurance	2,790
430.191 · Uniforms	1,800
430.196 · Health Insurance	49,100
430.197 · PMRS - Pension	5,650
430.199 · Dental Insurance	2,150
430.200 · Vision	310
430.201 · SS/Med	12,994
430.202 · Unemployment comp	1,710
430.231 · Vehicle Fuel	6,000
430.241 · Traffic Control Signage	2,600
430.245 · Highway Materials	26,000
430.2451 - Signs	2,200
430.246 · Supplies	3,500
430.250 · Vehicle Repair & Maintenance	4,000
430.251 · Tires & Batteries	2,000
430.255 · Vehicle Replacement (5 year lease/purchase)	0
430.260 · Minor Equipment Repairs	1,500
430.310 · PA One Calls	200
430.352 · Public Works Insurance	1,500
430.353 · Road Vehicle Insurance	5,900
430.354 · Workers Comp	10,241
430.361 · Electricity	6,200
430.363 · Water	500
430.364 · Sewer	1,000
430.460 · Training	500
430.740 · Machinery & Equipment Purchases	1,500
433.353 · Traffic Control Insurance	5,900
433.361 · Electricity - Traffic Lights	5,000
433.375 · Signal Repairs	4,000
433.376 · Signal Maint. Agreement	1,000
434.361 · Electricity - Street Lights	81,589
451.361 · Stage Electric	2,500
452.240 · Activities Supplies	500
452.250 · Repair & Maintenance Supplies	3,000
452.361 · Electricity - Parks & Ball Field	5,000
452.366 · Water & Sewer	2,100
452.400 · Street Paving	0
452.450 · Contracted Services	14,000
<b>TOTAL PUBLIC WORKS</b>	<u><u>448,734</u></u>

<b>Debt Service</b>	
471.100 · Debt Principal Payments-Bonds	115,000
472.101 · Debt Interest Pymt - Bonds	20,873
<b>Total 472.000 · Debt Service</b>	<u>135,873</u>
486.000 · Bond Insurance	
486.400 · Bond Insurance	900
<b>Total Bond Insurance</b>	<u>900</u>
<b>Total Expense - General Operating Budget</b>	<u><u>3,594,408</u></u>
<b>Total Revenue - General Operating Budget</b>	<u><u>3,594,408</u></u>
<b>SURPLUS/DEFICIT: GENERAL OPERATING BUDGET</b>	<u><u>0</u></u>